

(ENDORSED)  
**FILED**

JAN 23 2014

JULIE L. RODEWALD COUNTY CLERK  
BY Annette Ramirez  
DEPUTY CLERK



## INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Supervisors  
County of San Luis Obispo  
San Luis Obispo, California

We have performed the procedures enumerated below to the proper balance and accountability of cash as directed by California Government Code Sections 26920 and 26922. These procedures, which were agreed to by the County of San Luis Obispo, were performed in accordance with the aforementioned code sections. The County of San Luis Obispo's management is responsible for the safe keeping and preparation of cash and cash reconciliations. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the County of San Luis Obispo. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

As directed by California Government Code Sections 26920 and 26922, an announced cash count and review was conducted at the County Treasurer's Office on October 23, 2013, and cash funds of \$36,076,723.75 were accounted for and balanced to the Treasurer's Daily Report. Investments in the County Treasury totaled \$539,800,885.86 and were reconciled from investment reports to the Treasurer's Daily Report. The investments were also reviewed and found to be in compliance with the current County Treasury Investment Policy. Total funds in the County Treasury on October 23, 2013 were \$575,877,609.61.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the proper balance and accountability of cash in the County Treasury at quarter end. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the County of San Luis Obispo and management of the County of San Luis Obispo and is not intended to be and should not be used by anyone other than these specified parties.

Roseville, California  
January 20, 2014

JAMES P. ERB, CPA, COUNTY TREASURER  
SAN LUIS OBISPO COUNTY  
TREASURER'S DAILY REPORT

DATE: 23-Oct-13  
12:29:38 PM

<b>DISBURSEMENT SUMMARY:</b>  Union Bank Control Disb. 989,691.69 EBT 4,648.86          <b>TOTAL DISBURSEMENTS:</b> 994,340.55		<b>INVESTMENT PURCHASE SUMMARY:</b> BA and C/P PIMMA (daily balance) 251,000,000.00 AGENCIES TREASURIES F.I.C.A. (daily balance) 15,000,000.00 REPO (daily balance) 0.00 LAIF (daily balance) 50,000,000.00 <b>TOTAL INV. PURCHASES:</b> 316,000,000.00	
		<b>COMBINED POOL INVESTMENTS:</b>  F.I.C.A. 15,000,000.00 CDARS 50,000,000.00 Bankers Acceptances/Com.Paper 0.00 PIMMA 251,000,000.00 Agencies 143,111,171.45 Treasuries 30,033,853.32 L.A.I.F. 50,000,000.00 Repurchase Agreements 0.00 <b>TRAN</b> 655,861.09 <b>INACTIVE TOTAL</b> 539,800,885.86	
Approved: <u>Marybeth G. Lewis</u> Date: <u>10/23/13</u>			
BALANCE FORWARD 574,728,664.69 Receipts for Day 2,143,285.47 Returned Cks-JE - Disbursements for Day (994,340.55)  <b>BALANCE</b> 575,877,609.61		Bank Accounts: Rabobank 4,054,310.65 Union Bank-Depository Acct. 31,362,939.39 Union Bank-Deferred Comp. 0.00 Union Bank-DSS Direct Dep. 12,533.63 Union Bank-EBT 236,252.72 Union Bank-Elect. C Card Pmt 239,135.95 Union Bank - US Govt. Loans 171.50 East West Bank 0.00 Office Funds: Vault Currency 36,000.00 ✓ Vault Silver Dollars Halves Quarters 10.00 ✓ Dimes 130.00 ✓ Nickels 34.00 ✓ Pennies 6.50 ✓ Vault Cash Drawer Currency: (100/50's) 0.00 " (20's) 1,620.00 ✓ " (10's) 910.00 ✓ " (5's) 455.00 ✓ " (2's) 6.00 ✓ " (1's) 115.00 ✓ Coin: Dollars 13.00 ✓ " Halves 18.00 ✓ " Quarters 39.75 ✓ " Dimes 23.30 ✓ " Nickels 9.00 ✓ " Pennies 2.19 ✓  <b>TOTAL OFFICE FUNDS</b> 39,391.74  Credit Card for Collection 18,966.58 Online Payments for Collection 111,475.49 Returned Items 1,546.10	
<b>CURRENT MONTH RECEIPTS</b>  BALANCE FORWARD 58,369,340.74 Receipts for Day 2,143,285.47 Returned Cks-JE -  <b>MONTH TO DATE</b> 60,512,626.21			
<b>CURRENT MONTH DISBURSEMENTS</b>  BALANCE FORWARD (57,534,633.29) Disbursements for Day (994,340.55)  <b>MONTH TO DATE</b> (58,528,973.84)			
BALANCE 1ST OF MONTH 573,893,957.24 Receipts for Month 60,512,626.21 Disbursements for Month (58,528,973.84)			
<b>BALANCE</b> 575,877,609.61		<b>BALANCE ON HAND</b> 36,076,723.75  <b>BALANCE</b> 575,877,609.61	